



Alabama
Department of Revenue

Motor Carrier Services Manual

February 2014

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INTRODUCTION

This manual explains how to obtain IRP and IFTA licenses for commercial vehicles in the State of Alabama. Questions concerning IRP/IFTA licenses not addressed in this manual may be directed to the Alabama Motor Carrier Services (MCS) office. Applications and forms are available on the website or can be obtained by contacting the MCS office.

Mailing Address: Alabama Department of Revenue
Motor Vehicle Division
Motor Carrier Services
P.O. Box 327620
Montgomery, AL 36132-7620

Office Location: Alabama Taxpayer Service Center
Motor Vehicle Division
Motor Carrier Services
2545 Taylor Road
Montgomery, AL 36117

Email: mcs@revenue.alabama.gov

Telephone: (334) 242-2999

Fax: (334) 242-9073

Website: www.revenue.alabama.gov

Office hours are Monday through Friday, 8:00 a.m. to 5:00 p.m. Walk-in service hours are 8:00 a.m. to 4:00 p.m. The MCS office will be closed on all official state holidays listed in APPENDIX A of this manual.

Walk-in service is available to all customers with non-renewal transactions. Limited assistance is also available at each of the Alabama Department of Revenue Taxpayer Service Centers. See appendix B for the service center locations. Walk-in service for IRP/IFTA license renewals is not available, except as noted below.

IRP/IFTA license renewals are completed online or by mail; however, limited walk-in service is available to renewal customers. Renewal applications may be dropped off at the MCS office; they will however, be processed the same as mailed-in applications. After the MCS office has received the renewal application, processed it, and informed you of the bill amount, this billing invoice may be paid for and the IRP license plate(s) and/or IFTA decals picked up from the MCS office.

The MCS office is unable to offer same day processing for ANY transaction that involves more than 20 vehicles. This includes the presentation of required supporting documents (ad valorem tax receipts, proof of FHVUT payment, etc.) for applications for which a bill has already been received.

All IRP applications will be processed through the Motor Vehicle Division, Motor Carrier Services (MCS) office, in Montgomery, AL. No IRP application will be accepted in any county office.

All new applicants are issued a User Id and password to facilitate online filing of applications or tax returns once the MCS office processes the initial license applications for IRP and/or IFTA. The User Id is the nine (9) digit taxpayer Id number under which the account was established.

IFTA LICENSING

WHAT IS “IFTA”?

The International Fuel Tax Agreement (IFTA) is an agreement between jurisdictions to simplify the reporting of motor fuel taxes. Under this agreement, a quarterly fuel use tax return is filed representing miles traveled, fuel purchased and used, and taxes/credits due in each member jurisdiction. The base jurisdiction then distributes the funds to each affected jurisdiction according to information contained in the quarterly fuel use tax return. A complete listing of the IFTA jurisdictions can be found on the IFTA website at www.iftach.org.

HOW DO I DETERMINE MY BASE JURISDICTION?

Base jurisdiction is determined by answers to the following questions:

1. In what state/province does the applicant has an established place of business?
2. Where does the applicant maintain the operational control and operational records for the qualified motor vehicles? Where can the records be made available?
3. In what jurisdiction is the qualified motor vehicle(s) registered under the IRP?

Please remember that in order for a jurisdiction to be designated as the base jurisdiction, there must be some accrued travel in the jurisdiction by the qualified motor vehicles within the fleet.

QUALIFIED MOTOR VEHICLE

A qualified motor vehicle is a motor vehicle used, designed, or maintained for transportation of persons or property having:

1. Two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Having three or more axles regardless of weight; or
3. Is used in combination, when the weight of such combination exceeds 26,000 pounds, or 11,797 kilograms gross vehicle or registered gross vehicle weight.

Qualified Motor Vehicle does not include recreational vehicles unless they are used in conjunction with any business endeavor. Recreational vehicles are vehicles such as motor homes, pickup trucks with attached campers and buses when used exclusively for personal pleasure by an individual.

EXEMPT VEHICLES

In addition to the exemption for recreational vehicles allowed by the IFTA Articles of Agreement, the following vehicles are exempt in the State of Alabama:

- Any motor vehicle owned and operated by any department, board, bureau, commission, or taxing area or other agency of the federal government;
- Any motor vehicle owned and operated by any department, board, bureau, commission, or taxing area or other agency of the State of Alabama or any political subdivision thereof;
- Any school bus operated by the State of Alabama, or any political subdivision thereof, or any private or privately operated school or schools.

Please refer to the IFTA website at www.iftach.org for vehicle exemptions in each IFTA jurisdiction.

LICENSE APPLICATION PROCEDURES

To receive IFTA credentials (license and decals), complete an IFTA license application form (MV:IFTA-1), and submit it to the MCS office. If any information is omitted from the license application, the application will be returned, thus delaying processing. Credentials will be issued provided all quarterly fuel tax returns have been filed and all liabilities have been paid. Upon approval of the completed application, IFTA credentials will be mailed within thirty (30) days. Temporary permits may be requested while waiting for the credentials to be issued, however temporary permits are not available for renewal vehicles.

A carrier will not be issued IFTA credentials from Alabama if the carrier was previously licensed in another IFTA jurisdiction and the license is under suspension or revocation.

POWER OF ATTORNEY FORMS

A Power of Attorney form must be completed if a licensee prefers a Reporting Service to fulfill its responsibility for filing tax returns, receiving confidential tax information, and paying liabilities. The filing of the Power of Attorney does not relieve the licensee of the legal obligation associated with the IFTA license. The licensee is ultimately responsible for the reporting and payment of taxes as well as acts of omissions of the Reporting Service. The IFTA license application must be signed by the owner, all partners, a corporate officer listed in the corporate charter, or person holding power of attorney for the licensee. Applications will be returned for improper or missing signatures.

GRACE PERIOD

The IFTA license year is January 1 through December 31. IFTA allows carriers a two-month grace period (January and February) to display the renewal IFTA decals on all qualified motor vehicles in the fleet.

Carriers renewing credentials may operate with the new IFTA decals and license one month (December) prior to the effective date shown on the credentials. However, those carriers are responsible for filing a fourth quarter tax return for the previous license year, including the last month of the fourth quarter. Carriers must have the current and new license available to law enforcement until the effective date of the new license.

LICENSE NUMBER

The IFTA license number is determined by using the prefix designated for Alabama (AL) followed by the licensee's nine (9) digit taxpayer identification number (TIN). The TIN should be the Federal Employee Identification Number (FEIN) issued by the Internal Revenue Service (IRS). All business entities should have a FEIN. If a FEIN is not available, a Social Security Number (SSN) of the individual, owner or company officer will be used. The licensee must notify the Alabama MCS office in writing regarding any changes to the licensee's TIN. The IFTA account identification number should be included in all correspondence submitted to the MCS office.

IFTA LICENSE

A new IFTA license will be issued annually to each IFTA licensee. The license is valid for the calendar year January 1 through December 31. Licensees are to make legible photocopies of the original license and place one in each of the carrier's qualified motor vehicles. The original should be used to make additional copies when adding a qualified motor vehicle to the fleet during the license year. If a carrier is found operating a qualified motor vehicle without an IFTA license in the motor vehicle, the vehicle operator will be subject to a citation, and court fines.

IFTA DECALS

Two (2) decals will be issued for each qualified motor vehicle operated by the IFTA licensee. IFTA requires that one decal be placed on the exterior portion of the passenger's side of the power unit. The second decal must be placed on exterior portion of the driver's side of the power unit (see appendix A). A licensee may request extra decals for fleet additions by completing the Request for Additional IFTA Decals form (MV: IFTA-5). IFTA decals are not vehicle specific. Please ensure that the truck surface is clean, dry, and wax free before affixing the decals. Complete instructions for affixing decals are printed on the back of each decal set. Licensees who purchase IFTA decals in error may be entitled to a refund of the decal fee by submitting a completed Petition for Refund of Registration Fees Erroneously or Excessively Paid for Motor Vehicle License form (MVR 40-12-23).

LICENSE CANCELLATIONS

An IFTA license may be canceled at the request of the licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. The licensee should submit a written request for cancellation. The licensee must surrender the IFTA credentials (i.e., license and decals) to the Department. If, however, the decals cannot be returned due to destruction, etc., the licensee must submit a notarized affidavit stating the reason credentials cannot be surrendered. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license.

ACCOUNT CHANGES

The MCS office must be notified in writing, of any changes to the IFTA account. Changes will not be accepted over the telephone. These changes include, but are not limited to: mailing address, telephone/fax number, contact person, and business location. It is the responsibility of each licensee to ensure that the account information is current and accurate.

LICENSE REVOCATION

An IFTA license may be revoked for any of the following reasons:

- Failure to file an IFTA quarterly fuel use tax return or provide additional information, upon request, related to the report filed;
- Failure to remit all taxes due all jurisdictions; or
- Failure to pay and/or protest an audit assessment within the established time period.

The Department will notify the licensee and all jurisdictions when a revocation has occurred or has been released. Interstate operation of a qualified motor vehicle, while revoked, may result in a citation, and court fines. The Department may reinstate an IFTA license once the licensee files all required returns and remits all outstanding liabilities due all jurisdictions.

QUARTERLY RETURNS

All licensees must electronically file an IFTA quarterly fuel use tax return with the Department.

The quarterly fuel use tax return indicates the tax or credit due each member jurisdiction. Only one payment is submitted to the Department for the net tax due. If a net credit is due to the licensee, the licensee may request this amount to be refunded and the Department will issue a refund to the licensee if the amount of the refund requested is over \$10.00.

The MCS office will answer questions related to the IFTA return, but cannot prepare tax returns for licensees.

A quarterly fuel use tax return must be filed even if the licensee does not operate or purchase taxable fuel in any IFTA member jurisdiction in a given quarter. Failure to file a quarterly return will result in applicable

penalties and interest being applied.

The due date for the quarterly fuel use tax return is the last day of the month immediately following the close of the quarter for which the return is being filed. These dates are as follows:

Reporting Quarter	Due Date
1st (January, February, March)	April 30
2nd (April, May, June)	July 31
3rd (July, August, September)	October 31
4th (October, November, December)	January 31

The quarterly fuel use tax return must be filed by the due date as indicated above. If the due date is a Saturday, Sunday, or Legal holiday (official state holidays listed on A-5), the next business day is considered the final filing due date. The licensee will be subject to IFTA penalty and interest provisions if the return is not filed in a timely manner.

PENALTY AND INTEREST PROVISIONS

When a licensee fails to file a return, files a late return, or fails to remit any or all tax due, the licensee is subject to penalty and interest. The penalty is the greater of fifty dollars (\$50.00) or ten percent (10%) of the net tax due to all member jurisdictions. Interest is computed on all delinquent taxes due each jurisdiction at a rate of one percent (1%) per month. The Department will assess interest for a full month.

IFTA REFUNDS/CREDITS

A refund may be claimed on the IFTA quarterly fuel use tax return for any overpayment of tax in a reporting period by providing a written request or submitting the required petition for refund form [MVR 40-12-23 (items 5 through 12)] for the refund. A refund will be issued once the Department determines that all tax liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund may be denied if the licensee is delinquent in filing any quarterly fuel use tax return.

Refunds will not be processed until accumulated credits total more than \$10.00. If a refund is not requested, the credit will be applied to the registrant's account and will automatically be applied to the next liability.

If the licensee feels that the credit is incorrect, please contact the MCS office to determine the proper credit due. The licensee will be responsible for all taxes, penalty, and interest due resulting from the improper use of a credit.

MEASUREMENT CONVERSION TABLE

Alabama based IFTA licensees are required to report based upon United States measurements. If applicable, the conversion rates are:

- 1 liter = .2642 gallons
- 1 kilometer = .62137 miles

All numbers must be rounded to the nearest whole gallon or mile.

EXEMPT FUEL USE

Alabama does not allow an exemption for off-loading purposes. IFTA recognizes that some jurisdictions allow exemptions for fuel used for off-loading purposes. However, this exemption is not calculated on the IFTA return. Any refund for exempt fuel must be requested from the jurisdiction in which the tax was paid. The licensee must maintain adequate records to support the exemption claimed. Please refer to the IFTA website at www.iftach.org for fuel exemptions in each IFTA jurisdiction.

TAX EXEMPT MILES

IFTA recognizes that some jurisdictions have unique economic and geographic characteristics, which have given rise to various definitions of tax exempt miles. If you have questions concerning tax exempt miles, please contact the individual member jurisdictions. All jurisdictions require supporting documentation (i.e., trip permits) for all claims of tax exempt miles. Please refer to the IFTA website at www.iftach.org for mileage exemptions in each IFTA jurisdiction.

SHORT TERM LEASES

For motor vehicle leases of 29 days or less where the lessor is regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensees or other lessees, the lessor will be responsible for reporting and paying the fuel use tax unless the following two conditions are met:

1. The lessor has a written rental contract, which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
2. The lessor has a copy of the lessee's IFTA fuel tax license, which is valid for the term of the rental.

LONG TERM LEASES

For motor vehicle leases of 30 days or more where the lessor is regularly engaged in the business of leasing, or renting motor vehicles without drivers for compensation to licensees or other lessees, the lessor may be deemed to be the licensee, and the lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

IRP REGISTRATION

WHAT IS “IRP”?

The International Registration Plan (IRP) is a commercial vehicle registration agreement that was entered into among the states of the United States (excluding Alaska and Hawaii) and various provinces of Canada. This agreement allows the base jurisdiction to process commercial vehicle registrations and collect fees for other member jurisdictions. Total fees are based on the percentage of miles that are traveled by a registrant's fleet in each member jurisdiction. Only one license plate and one cab card are issued for each vehicle. All jurisdictions for which a vehicle is apportionally registered are listed on the vehicle's cab card. A complete listing of IRP member jurisdictions may be found on the IRP website at www.irponline.org.

All license fees that are collected by the base jurisdiction are divided among the other IRP jurisdictions according to:

1. Percentage of distance traveled in each jurisdiction;
2. Vehicle information, such as model year, purchase price, vehicle type; and
3. Maximum weight.

The IRP is specific in requiring all member jurisdictions to comply with the following three basic principles:

1. A single registration plate;
2. A single registration card (cab card); and
3. Allowing registrants to perform both interstate and intrastate vehicle movements.

IRP REGISTRATION DOES NOT:

- Waive or exempt a truck operator from obtaining operating authority from any jurisdiction in which the IRP vehicle travels; or
- Waive or exempt the payment of motor fuel taxes in any jurisdiction; or
- Permit exceeding the maximum length, width, height, or axle limitations; or
- Permit the violation of any bridge law.

HOW IRP WORKS

Under the IRP, a registrant is required to file a license application with the base jurisdiction. The base jurisdiction, in turn, issues one cab card and one license plate for each vehicle. The single IRP plate and cab card are the only registration credentials required to operate interstate and intrastate in member jurisdictions. The cab card lists the weights for each jurisdiction to which the operator's registration fees have been apportioned. Weight restrictions for each jurisdiction are listed on the IRP website at www.irponline.org.

HOW FEES ARE APPORTIONED

The cost of an IRP tag is determined by the percentage of miles that are traveled in each jurisdiction for which the registrant is apportioned. The following is a simplified example of how the registration for an Alabama-based power unit might be apportioned:

A 2006 model tractor with a registered gross weight of 80,000 pounds is apportionally registered as a haul for hire operation in the following jurisdictions for a full license year (twelve months). During the preceding year, the unit travels 25,000 miles in each jurisdiction for a total of 100,000 miles. The accumulated distance is reported on the Mileage Schedule and the bill is computed as follows:

Jurisdiction	Distance	Percent of Total Miles		Full Year Fee per Jurisdiction		Apportioned Fee
Alabama	25,000	(25%	X	\$ 815.00)	=	\$ 203.75
Georgia	25,000	(25%	X	\$ 725.00)	=	\$ 181.25
Mississippi	25,000	(25%	X	\$2,512.00)	=	\$ 628.00
Tennessee	25,000	(25%	X	\$1,366.00)	=	\$ 341.50
Totals	100,000	100%				\$1,354.50

In the above example, Alabama would collect a total of \$1,354.50 from the registrant. Of these total funds, Alabama would keep \$203.75 and would distribute the remaining money to the other IRP jurisdictions.

WHEN TO APPORTION YOUR VEHICLE

An individual will need to apportionally register their vehicle(s) if the vehicle(s) will travel into two or more jurisdictions and is used for the transportation of persons for hire or is designed, used, or maintained primarily for the transportation of property, and:

- Is a power unit having a gross weight or having a registered gross weight in excess of 26,000 pounds; or
- Is a power unit having three or more axles regardless of weight; or
- Is a power unit that is used to pull another unit and the weight of such combination exceeds 26,000 pounds.

OTHER VEHICLES THAT MAY BE APPORTIONED:

- Any truck, tractor, or truck-tractor, regardless of weight, in which the registrant plans to haul commercially intrastate in a jurisdiction other than the base jurisdiction.
- Any commercial power unit regardless of weight that will travel interstate.

Registrants often register vehicles that do not require IRP apportioned registration because:

- The weight of the vehicle(s) or combination is close to 26,000 pounds, and registering helps to avoid confusion and difficulties that may occur in some jurisdictions.
- The registrant plans to travel in certain jurisdictions whose jurisdiction registration requirements can be satisfied by IRP registration.

EXEMPT VEHICLES

The following vehicles are exempt from IRP registration:

1. Government-owned vehicles.
2. Buses used for chartered parties. (Note: A registrant may choose to apportionally register the chartered parties bus(es) if there are plans to travel into any of the Western jurisdictions. This is due to some Western jurisdictions non-IRP registration requirements.)
Effective January 1, 2016, Charter buses are no long exempt from IRP.

3. Recreational vehicles (defined as a vehicle used for personal pleasure or travel by an individual or the family).
4. Vehicles operating with a restricted license plate. Restricted plates are defined as a registration that has time (less than a registration year), geographic area, distance, or commodity restriction. Types of Alabama restricted plates include:
 - A. Alabama farm (F) plates. These plates are restricted in that Alabama law allows these plates to be used only by a farmer transporting farm products or personal property of the farmer for his use on his farm.
 - B. Alabama forestry (L) plates. These plates are restricted in that they may only be used on trucks owned and used by any person for transporting forest products from the point of severance to a sawmill, a papermill, or to a concentration yard. (These tags are allowed only on trucks.)
 - C. Motor vehicle dealer plates, manufacturer plates, and dealer transit plates.
 - D. Any fully registered Alabama vehicle that hauls logs into Mississippi. Alabama and Mississippi have a reciprocity agreement whereby Mississippi recognizes full fee registered Alabama trucks, tractors, or truck-tractors to haul logs in an interstate movement into or out of Mississippi. This agreement involves the transportation of logs (not sawdust or similar products) and does not permit intrastate operation in the jurisdiction in which the vehicle is not licensed. (Note: IFTA is still required on qualified vehicles.)
 - E. Cotton module (CM) plates. Issued to vehicles designed and especially constructed to transport only raw cotton from harvest to a cotton gin.

For a list of exempt vehicles, please refer to the IRP website at www.irponline.org.

DISTANCE REPORTING

It is the applicant's responsibility to properly complete all forms necessary to license vehicles under IRP. If required information is missing from a submitted application, the application will be returned. Applications will not be considered as received until they are complete.

New IRP applicants are to file estimates of anticipated operation in each jurisdiction during the license year. For the second and all subsequent years, registrants renewing their fleet registration must provide the actual distance traveled in each jurisdiction during the mileage reporting period. Estimated distance shall be permitted for a second consecutive year if the actual fleet operations did not exceed three months of the mileage reporting period.

NEW FLEETS

A New fleet does not automatically qualify for estimated distance. Actual distance is required if the new fleet is composed entirely, or primarily, of vehicles in which the applicant operated or exercised control over during the reporting period **and** the vehicles accrued actual distance in the jurisdictions for which the applicant seeks apportioned registration. This includes vehicles previously apportioned under long-term lease to a motor carrier (including driver) **if** the operation will reflect the operation under a long-term lease.

FLEET CONSOLIDATION

A registrant may combine two or more existing fleets of its apportioned vehicles. In such a situation, the apportionable fees of the vehicles in the resulting fleet shall be determined according to the actual distances accrued in the reporting period by all the vehicles in the resulting fleet.

REGISTRATION REQUIREMENTS

Alabama IRP has a staggered registration system. When registrants first establish an IRP account, they are assigned a renewal month in which to re-register their vehicle(s). Assignable renewal months include all months except December.

Before a vehicle may be apportionally registered in the State of Alabama, the registrant must:

1. Provide 3 forms of proof of residency or established place of business located in Alabama as determined in section 305. A detailed list can be found on the IRP website at www.irponline.org or back in the Glossary;
2. Complete IRP Schedules A and B; & G (new applicants)
3. Provide USDOT Number for Carrier responsible for safety;
4. Provide proof of compliance with Alabama ad valorem tax laws;
5. Provide proof that Alabama sales use or rental tax has been satisfied;
6. Provide a copy of the Alabama title or Alabama title application (NOTE: Out-of-State titles can only be accepted when there is a recorded lien holder.);
7. Provide proof of payment (or exemption) of the IRS federal heavy vehicle use tax (Form 2290) if the power unit will be registered at a weight of 55,000 pounds or more;
8. Provide proof of prior registration if the vehicle was previously registered;
9. Provide any other documents that are deemed necessary according to Alabama law; and
10. Pay the bill in full to complete the registration.

After all requirements for registration have been satisfied, all credentials will be shipped through United Parcel Service (UPS) or by U.S. Mail. You may also pick up your credentials from the MCS office.

IMPORTANT RE-REGISTRATION INFORMATION

If you are currently registered with Alabama IRP, renewal reminder notices will be sent electronically to the email address on file. It is the registrant's responsibility to provide the correct email address. If a paper renewal application is requested, please contact the MCS office (see page 5).

ALABAMA IRP CREDENTIALS WILL EXPIRE THE LAST DAY OF THE REGISTRANT'S ASSIGNED RENEWAL MONTH. (Example: If an account has been assigned a renewal month of March, all registrations for that account will expire March 31.)

A motor vehicle that has been stored and not used or operated on the public highways shall pay the annual license taxes and fees on the vehicle. The license taxes and registration fees associated with re-registering of motor vehicles shall not be prorated.

To ensure that a registrant's credentials are received before the end of renewal month, the renewal application should be submitted to the MCS office by the first day of a registrant's assigned renewal month. All IRP license transactions may be completed online. Alabama shall not issue credentials for an apportioned vehicle until the registrant has paid all outstanding liabilities.

If you have an IFTA account with Alabama, your IRP renewal application may include mileage for some jurisdictions. This is the mileage that was reported on your IFTA account which corresponds to the IRP mileage reporting period.

If the mileage on your IRP renewal application is incorrect, make the necessary mileage corrections on your IRP renewal application.

Note: You must have an IFTA account in order to use this feature.

STEPS TO FOLLOW TO RE-REGISTER

1. You should receive your renewal notice on the 1st day of your renewal month. This notice will contain special notices concerning the current year's re-registration.
2. Read all notices and carefully follow the steps listed under the IRP Renewal Instructions.
3. Renewal supplements should be submitted and paid online. Required documents should then be submitted to the MCS office with the Document Shortage Notice as soon as possible. These documents may be submitted with the payment of your bill. Any payment of \$750 or more must be submitted electronically.
4. After you have submitted your completed application(s), you will receive a bill for payment of your registration(s) and a notification of additional documents that are needed for registration. You will need to send to our office:
 - A. A copy of the bill.
 - B. Payment.
 - C. If received, a copy of the Notification of Additional Documents Needed for Registration.
 - D. The documents requested on the Notification of Additional Documents Needed for Registration.

PENALTY AND INTEREST PROVISIONS

1. **Change of ownership penalty** – a penalty of fifteen dollars (\$15) shall be assessed if the change of vehicle ownership is not filed with the IRP office within 20 days of the date of transfer.
2. **Late Registration penalty** – A penalty of fifteen dollars (\$15) shall be assessed for the late registration of a motor vehicle. "Late registration of a motor vehicle" shall include:
 - a. **New Vehicles** – the failure to register the vehicle within 20 calendar days of the date of purchase or acquisition.
 - b. **Renewals** – the failure to renew the registration in the designated renewal month.
3. **Interest** – interest on delinquent license tax and registration fees levied on motor vehicles shall be charged beginning after the period allowed for registration or renewal.

CANCELLATION OF REGISTRATION

Alabama shall cancel, suspend, or revoke any apportioned registration if the registration was issued erroneously, or if the registrant fails to pay any outstanding liabilities.

ENFORCEMENT

Credentials (registration cab card and IRP license plate) must be on the vehicle by the last day of your renewal month. Alabama IRP vehicles not displaying the current license plate and cab card, a valid trip permit, or temporary evidence of apportioned registration will be in violation of Alabama law, and the driver is subject to citations and/or vehicle being impounded.

Alabama carriers should learn the requirements of other jurisdictions before operating in them. Enforcement personnel look to the cab card for proof that vehicles are properly registered. This cab card should be carried in the vehicle described on the card and must not be mutilated or altered in any way.

If a registrant renews an IRP vehicle registration and obtains the new credentials prior to the assigned renewal month, the registrant may attach the new license plate to the vehicle; however, the new cab card **AND** current cab card must be kept in the vehicle until the new registration goes into effect. Law enforcement will look to the current, not future registration, for compliance with registration laws up to the time the future registration goes into effect. All important registration dates are listed on the cab cards. IRP registration DOES NOT exempt a carrier from fuel tax or operating authority requirements.

NOTE: Enforcement personnel will be noting the Vehicle Identification Number (VIN) on the vehicle itself and on the cab card. Exercise extreme care to ensure this number is correctly submitted on your IRP registration application. (The certificate of title and VIN plate are the best sources for the VIN number.)

SUPPLEMENTAL IRP APPLICATIONS

Before a supplemental application can be processed, the IRP renewal application must be processed and paid. Once the renewal application has been processed and paid, the appropriate IRP forms and supporting documentation may be submitted as outlined below. **All IRP supplemental applications should be submitted online.**

Supplemental applications may be submitted to:

1. Add a vehicle(s);
2. Remove a vehicle(s);
3. Transfer a tag from one vehicle to another;
4. Increase a vehicle's weight;
5. Report the change of ownership of a vehicle;
6. Add a jurisdiction(s) to a fleet;
7. Change the type of operation or commodity class of a fleet;
8. Replace credentials (license plate and/or cab cards);
9. Change IRP account information.

TO ADD A VEHICLE TO AN EXISTING FLEET

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Show the weight requested for each jurisdiction. A separate schedule should be used for each different weight group.
3. Describe the added units.
4. Sign and date the application.

TO REMOVE A VEHICLE FROM A FLEET

The removal of a vehicle from a fleet may require the registrant to return the plate issued for the vehicle being removed or certify that the plate has been destroyed, lost, stolen, or held for re-use.

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Describe the deleted units.
3. Sign and date the application.

Note: The State of Alabama does not refund unexpired license fees. A list of IRP jurisdictions that refund unexpired license fees is located on the IRP website at www.irponline.org.

TO TRANSFER A TAG FROM ONE VEHICLE TO ANOTHER

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Show the weight requested for each jurisdiction if different from the deleted unit(s).
3. Describe the added units.
4. Describe the deleted units.
5. If the deleted vehicle is still in the possession of the owner, a license plate may not be transferred from the deleted vehicle unless the deleted vehicle is junked, totally destroyed or registered elsewhere.
6. Sign and date the application.

TO INCREASE A VEHICLE'S REGISTERED WEIGHT

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Show the weight requested for each jurisdiction.
3. Describe the unit(s) with the original weights (additions).
4. Describe again the unit(s) with the original weights with weight increase as the reason removed (deletions).
5. Sign and date the schedule.

TO REPORT THE CHANGE OF OWNERSHIP/LEASE OF A VEHICLE

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Describe the unit(s) for which ownership has changed with the NEW owners name (additions).
3. Describe again the unit(s) that changed ownership with change of ownership as the reason removed and the date of the change.
4. Provide the USDOT number of the carrier responsible for safety of the vehicle.
5. Sign and date the schedule.

Under Alabama law, a \$15.00 penalty must be assessed if the change of vehicle ownership is not filed with the IRP office within 20 days of the date of transfer.

TO ADD A JURISDICTION TO A FLEET

Using a Schedule B:

1. Complete numbers 1 through 10.
2. Mark an X beside each additional jurisdiction for which you wish to be apportioned.
3. Enter either actual (A) or estimated (E) in the apportion column.
4. Enter the mileage in the correct column.
5. Sign and date the schedule.

TO CHANGE THE TYPE OF OPERATION OR COMMODITY CLASS FOR AN IRP FLEET

Using a Schedule B:

1. Complete numbers 1 through 10.
2. Indicate the new type of operation and commodity class.
3. Sign and date the schedule.

TO REQUEST REPLACEMENT CREDENTIALS

Using form MV 40-12-265-1:

1. Complete the registrant information.
2. Describe the unit(s).
3. Give the reason for the request for replacement credentials.
4. Indicate the replacement credentials requested: Cab card, tag, or both.
5. Sign and date the form.
6. Submit \$4.00 for each license plate replaced. This includes a \$2.00 shipping fee.
7. Submit \$1.25 for each cab card requested.

TO CHANGE IRP ACCOUNT INFORMATION

Changes to IRP account information may include, but are not limited to, the following:

- Name
- Address changes
- Motor carrier responsible for safety of the vehicle (USDOT #)
- Owner name

SUPPORTING DOCUMENTS

Before any IRP registration can be completed, certain supporting documents must be submitted. Some documents, such as proof of sales or use tax paid and title or title application, have to be submitted only at the time of initial registration unless the ownership of a vehicle has changed. Other documents must be presented each year at renewal time. These include proof of payment or satisfaction of ad valorem tax, and Federal Heavy Vehicle Use Tax.

PROPERTY TAX (Needed Each Year)

Alabama law specifically provides that ad valorem (personal property) taxes must be paid on Alabama-based vehicles through the IRP registrant's renewal month before IRP license plates may be issued. Proof of payment may be submitted with the IRP registration application, or preferably, submitted with the payment. If no ad valorem tax is due, this fact must be attested to by the appropriate county official. This is usually shown on a Motor Vehicle Tag and Tax Receipt (MVR 40-12-253B). For more information concerning ad valorem tax, contact your local Alabama license plate issuing official or contact the Alabama Department of Revenue, Property Tax Division. (see appendix B).

SALES, USE OR LEASING / RENTAL TAX (Needed for Initial Registration)

1. Sales Tax – A state casual sales tax of 2% is levied on vehicles purchased in Alabama. Proof of payment of the sales tax must be supplied to the license issuing official before a license plate may be issued. Proof of payment can be a motor vehicle tag and tax receipt, or bill of sale showing sales tax paid. Some Alabama counties and cities also levy a local sales tax on vehicles when purchased.
2. Use Tax – A state use tax of 2% is levied on newly purchased vehicles if the vehicles were purchased outside of Alabama and are being registered by the new owners for the first time. If the new owner paid sales tax in another jurisdiction, credit may be allowed against the Alabama use tax due. For more information, contact the Sales and Use Tax Division (see appendix B).
3. Leasing or Rental Tax – When the owner of a vehicle leases or rents a vehicle without a driver for use by a person or corporation and receives compensation for that use, the owner becomes a lessor and subject to the gross receipts tax as provided in Title 40, Chapter 12, Sections 220-227, **Code of Alabama 1975**, as amended.

For information concerning sales, use, lease or rental tax, contact one of the Alabama Department of Revenue Taxpayer Service Centers listed on page B-2, or contact the Sales, Use and Business Tax Division at (334) 242-1490.

TITLES (Needed for Initial Registration)

Proof of ownership of a vehicle must be provided in the form of a photocopy of the Alabama Application for Title or the Title issued by Alabama or another jurisdiction. (Any motor vehicle more than thirty-five (35) model years old that is titled in another jurisdiction is not required to be titled in Alabama.) Note: REASSIGNED TITLES, BILLS OF SALE, OR LEASE PURCHASE AGREEMENTS WILL NOT BE ACCEPTED.

A paper title may not be required to be provided to the MCS office if the title application was submitted through the Alabama Electronic Title Application Processing System (ETAPS).

The name of the owner on the title and the name of the owner as shown on the IRP registration must agree if they are the same entity. If not, a lease agreement between the vehicle owner and IRP registrant (motor carrier) is required.

For more information concerning titles or title applications, contact the Alabama Department of Revenue, Motor Vehicle Division's Title Section ([see appendix B-1](#)).

MOTOR CARRIER INFORMATION REPORT

Under PRISM, the US DOT Number and taxpayer identification number (TIN) of the motor carrier responsible for the safety of every vehicle registered must be identified during the registration process. **In order to speed up the registration process, it is strongly recommended that USDOT Information be updated directly on the FMCSA website at www.safer.fmcsa.dot.gov prior to IRP Registration.**

Rental/leasing companies who register in their own name must provide the US DOT Number and copies of the updated MSC-150 form to the registration office for the rental/leasing company and also for all lessees who are responsible for the safety of the vehicles. Companies who use all leased vehicles registered in the name of the lessors (rental/leasing or owner/operators) must provide the lessor with an updated copy of the MCS-150. The lessor will submit it to the state registration office in order to have the vehicle's registration renewed.

For more information concerning US DOT Numbers, and PRISM, please contact the FMCSA (see appendix B).

FEDERAL HEAVY VEHICLE USE TAX (Needed Each Year)

Federal law requires proof of payment (or exemption) of the Federal Heavy Vehicle Use Tax (FHVUT) when any power unit is registered that has a gross or combined gross weight of 55,000 pounds or more. Federal Heavy Vehicle Use Tax must be paid directly to the IRS. The processing time for mailing the tax payment to the IRS and for receiving the Schedule 1 form back from the IRS is usually six to eight weeks. Electronic filing is required for each return with 25 or more vehicles. However, all taxpayers are encouraged to file electronically.

Proof of payment must be:

1. A copy of a receipted IRS Form 2290 Schedule 1 that has the vehicles for which the tax was paid listed by vehicle identification number (VIN).

OR

2. A copy of the IRS Form 2290 with the Schedule 1 and proof of payment of the tax.

Proof of payment is not required on vehicles registered within sixty (60) days of the date of purchase.

For more information concerning Federal Heavy Vehicle Use Tax, contact the Internal Revenue Service. (See appendix B.)

MISCELLANEOUS DOCUMENTS (As Needed)

Various other documents may be required depending on each individual situation. These documents are used to reduce fee liability when applicable. Examples: Power of Attorney, Non Use Affidavit, Lease Agreement, previous registration, etc.

PAYMENTS

Payment for Alabama IRP tags should be made by a certified or cashier's check, money order, or via wire service instrument. Online credit card or ACH debit payments are also accepted. **Personal or company checks will not be accepted.** Payments due of \$750 or more must be submitted electronically.

Additionally, cash and credit cards are acceptable as payment if presented in person with proper identification. It is necessary to submit only one payment for the net registration fees due for all jurisdictions. Payments should match the amount billed. Overpayments will be posted as a credit to the registrant's account. Credits may be applied to future transactions, or a refund may be requested. All certified checks or money orders should be made payable to the ALABAMA DEPARTMENT OF REVENUE and mailed to the MCS office.

IRP REFUNDS

Applicants seeking refund of license fees paid for motor vehicle license plates must submit the required petition for refund form [MVR 40-12-23(1)], decal, license plate, or both, tag/tax receipt, and any supporting documents that substantiate the reason for requesting a refund. Refunds of IRP license fees may be made under the following conditions:

- Audit (audits resulting in an overpayment of less than \$10 will not be refunded);
- billing error by the Department of Revenue;
- full fee license (partial refund);
- duplicate license.

License fees paid for motor vehicle license plates are NOT refundable by the Department of Revenue under the following conditions:

- vehicle operated after the previous license has expired;
- sale of vehicle;
- cancellation of lease;
- wrecked vehicle;
- stolen vehicle;
- firm out of business.

The unused portion of the license fees paid, where permitted by statute, may be refunded by each jurisdiction. Jurisdictional refund information is also located on the IRP website at www.irponline.org.

TEMPORARY REGISTRATION

Temporary Evidence of Apportioned Registration (TEAR) may be issued if requested. A temporary registration is issued to a specific vehicle and cannot be transferred to another vehicle. Temporary registrations may not be issued to accounts that are not in good standing. Temporary registrations may not be issued to renewal vehicles.

Fax or mail a completed application to the MCS office. Applications may also be completed online. It is important to provide accurate contact information (telephone number, email address, etc.) so that you can be notified of the bill amount or if any additional information is required. If required information is missing from submitted applications, the application may be rejected. Applications rejected as incomplete will not be considered as received until corrected.

Temporary registrations must be paid prior to issuance. A method of paying for and receiving the temporary registration is determined after the application is processed and the carrier is notified regarding the bill amount. Upon verification of payment, a temporary registration may be faxed or emailed to a convenient location. Additionally, the carrier may desire to pay for and pick up the Temporary Registration from one of the Department's Taxpayer Service Centers.

If you have not received your credentials within ten (10) days prior to the expiration of the Temporary Registration, please contact the MCS office. **Temporary Registration extensions are not available.**

TEMPORARY TAG OR (HUNTERS PERMIT)

The IRP provides a means of registration for owner-operators when hunting for a carrier with whom they can lease. The Hunter's Permit authorizes the operation of a vehicle for 20 days at the empty weight of the vehicle. An owner-operator may secure this 20-day temporary registration from the license plate issuing official of the county in which the owner-operator is based.

TRIP PERMITS

Vehicles subject to the provisions of the International Registration Plan (IRP) and the International Fuel Tax Agreement (IFTA), but not licensed as such, will be required to purchase a 7-day trip and/or fuel permit before entering the State of Alabama.

Alabama trip permits are available 24/7 through the Department of Revenue website (www.revenue.alabama.gov). Trip permits allow both interjurisdictional and intrajurisdictional movement.

Trip permits are also available, with an additional service charge, through trip/fuel permitting agencies.

Please contact the MCS office for additional information concerning trip permits.

OWNER-OPERATORS LEASED TO CARRIERS

Owner-operators who lease their vehicles to motor carriers on a long-term basis (30 days or longer) may register one of two ways.

1. If the owner-operator (lessor) is an Alabama resident, the owner-operator may be the registrant with the vehicle being registered in the name of the owner-operator.
 - A. Apportionment of fees will be based on the distance records of the owner-operator (who also has the responsibility for maintaining the records); and
 - B. The license plates and cab cards shall be the property of the owner-operator.

OR

2. The Alabama motor carrier may be the registrant with the vehicle being registered in the name of the motor carrier, but also listing the owner-operator as the owner/lessor.
 - A. The apportionment of fees will be based on the distance records of the carrier; and
 - B. The license plates and cab cards will be the property of the carrier; and
 - C. A lease agreement between the carrier and owner-operator is required to be submitted.

TRIP LEASING

The lessee (except for service representatives of Household Goods Carriers as noted below) is responsible for the proper registration of a vehicle. However, an IRP fleet operator may trip lease equipment to another IRP fleet operator; and the lessor under the lease, shall be responsible for accruing and reporting on their registration application (Schedule B) the miles traveled by the leased equipment.

Any trip leased apportionable vehicle operated into or through member jurisdictions must bear IRP registration credentials and be operated only in the jurisdictions to which IRP fees have been paid or a trip permit will be required.

RENTAL VEHICLES

The IRP specifically provides for the registration of rental company fleets. Registration of such fleets varies depending upon the type of fleet involved. The base jurisdiction definition in Section 210 of Article II applies under this Article and the conditions therein specified must be met by the rental company as registrant of the fleet; except when the rental agreement is for more than sixty (60) days. The rental customer must have an established place of business and his fleet must accrue miles in the jurisdiction selected as the base jurisdiction for the license year.

RENTAL TRAILERS AND SEMI-TRAILERS

Trailers and semi-trailers, over 6,000 pounds gross vehicle weight and used solely in pool fleets shall be licensed by dividing the gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions occurring in the jurisdiction by the total gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions in all jurisdictions. The resulting percentage shall be applied to the number of units in such fleet, and that number of vehicles fully registered and plated in the jurisdiction. These vehicles should be registered in the county that they are based.

ONE-WAY VEHICLES

Owners of trucks with a gross vehicle weight less than 26,000 pounds, operated as part of an identifiable one-way fleet, will allocate vehicles to the respective jurisdictions based on the percentage of miles traveled in each jurisdiction. A simplified example: A rental fleet of 100 vehicles only operates in Alabama and Florida. The total fleet distance equals 100,000 miles. If total distance operated in Alabama equals 25,000 miles and 75,000 miles for Florida, then 25% of the fleet vehicles (25) should be registered in Alabama and 75% of the vehicles (75) should be registered in Florida.

All vehicles of qualified one-way fleets will be allowed to perform both intrastate and interstate movements in all jurisdictions. At the option of the registrant, one-way vehicles may also be apportioned.

UTILITY TRAILERS

Owners engaged in the business of renting utility trailers weighing 6,000 pounds gross and under, for use in a jurisdiction, shall register a number of trailers equal to the average number of such trailers rented in or through the jurisdiction during the preceding year.

Since the Alabama MCS office does not currently register utility trailers, the required number of trailers should be registered in the county(ies) where the rental company is based.

HOUSEHOLD GOODS CARRIERS

Household Goods Carriers, using the vehicle leased from service representatives, may choose to either base the vehicle in the base jurisdiction of the service representative or in the base jurisdiction of the carrier.

If the base jurisdiction of the service representative is chosen, the vehicle shall be registered in the name of the service representative with the name of the Household Good Carrier shown as the lessee on the cab card. Intrajurisdictional distance records are maintained by the lessor-service representative and interjurisdictional distance records are maintained by the lessee-carrier and furnished to the lessor-service representative. The apportionment of fees shall be according to the combined distance records of the service representative and those of the Household Goods Carrier. Such records must be kept or made available in the service representative's base jurisdiction.

If the base jurisdiction of the Household Goods Carrier is selected, the equipment shall be registered by the Household Goods Carrier and the service representative shall be designated as the lessor. The apportioning of fees will be based exclusively on the service representative's distance records. This includes any intrastate miles operated by those vehicles. The records must be kept or made available in the base jurisdiction of the Household Goods Carrier. Service representatives properly registered under this election shall be fully registered for operations under their own authority as well as under the authority of the carrier.

BUSES

Buses that are transporting passengers for hire interstate should be apportionally registered unless they are used exclusively for charter operations. However, buses used exclusively for charter are often registered under the IRP in order to satisfy license requirements of some jurisdictions.

Registrants of buses have two options available to meet IRP distance reporting requirements. The Plan states that, at the option of the registrant, total miles may be the sum of all actual in-jurisdiction miles or a sum equal to the scheduled route miles per jurisdiction from the farthest point of origination to the farthest point of destination of the scheduled pool.

RECORD KEEPING REQUIREMENTS

All individuals who license their vehicles under the International Registration Plan (IRP) and/or the International Fuel Tax Agreement (IFTA) are required to maintain adequate records that substantiate distance and fuel reporting for a period of four (4) years. *It is important to note that the account holder – even when leased to another carrier – is responsible for maintaining and retaining adequate records.* **The consistent maintenance of records containing the following elements shall be accepted by the base jurisdiction as adequate.**

Distance Record Keeping

For records maintained manually:

1. Beginning and ending dates of each trip
2. Origin and destination of each trip
3. Route of travel
4. Beginning and ending reading from the odometer, hubometer, engine control module (ECM), or similar device
5. Total distance of the trip
6. Distance traveled in each jurisdiction
7. Vehicle identifier (i.e., VIN, IRP unit number, etc.)

For records produced wholly or partly by a vehicle-tracking system, including GPS:

1. Original GPS or other location data for the vehicle
2. Date and time of each GPS or other system reading
3. Location of each GPS or other system reading
4. Beginning and ending reading from the odometer, hubometer, engine control module (ECM), or similar device
5. Calculated distance between each GPS or other system reading
6. Route of travel
7. Total distance of the trip
8. Distance traveled in each jurisdiction
9. Vehicle identifier (i.e., VIN, equipment number, etc.)

Fuel Record Keeping

Complete records of all motor fuel purchased, received, and used in the conduct of business must be maintained. Separate totals must be compiled for each motor fuel type. Retail fuel purchases and bulk fuel purchases are to be accounted for separately. Receipts that have been altered or reflect erasures may not be accepted for tax-paid credit.

Retail Purchases must be supported by a receipt, invoice or other acceptable document (i.e., credit card receipt, vendor invoice or transaction listing, etc.). The following must be reflected:

1. Purchase date
2. Seller's name and address
3. Quantity purchased
4. Fuel type
5. Price per unit or total price
6. Vehicle identifier (i.e., VIN, equipment number, etc.)
7. Purchaser's name (in the case of a lessee/lessor agreement, receipts for tax-paid purchases may be in the name of either party provided a legal connection can be made to the reporting party).

Bulk Fuel must be supported by delivery tickets and/or receipts, and inventory reconciliations must be maintained. Records that distinguish withdrawals into IFTA vehicles from other uses must also be maintained. To obtain credit for withdrawals from a licensee owned, leased or controlled bulk storage facility, the following records must be maintained:

1. Withdrawal date
2. Quantity withdrawn
3. Fuel type
4. Vehicle identifier (i.e., VIN, equipment number, etc.)
5. Purchase and inventory records to substantiate the payment of tax

Summaries:

1. Monthly summaries that reflect the distance and fuel by jurisdiction and in total, **per vehicle**
2. Quarterly summaries that reflect the distance and fuel by jurisdiction and in total, **per fleet**
3. Annually a summary of the quarterly summaries (IRP only)

Records Reviews

The Motor Vehicle Division may conduct a Records Review on a carrier to promote the proper maintenance of records. A report indicating any record keeping issues will be issued to the registrant upon completion of the review. No fee changes will result from the records review process.

Audits

Under the provisions of the IFTA and IRP, the State of Alabama is required to audit the records of a percentage of its carrier base. The carrier will be notified at least thirty (30) days prior to the audit engagement date. The information must be accurate, legible and must be presented in a format or manner that is auditable. Adequate records will substantially cover the fleet's operations and will contain the content necessary to verify the fleet's activity. An audit may be conducted at the following locations:

1. Licensee's principal place of business;
2. Offices of the licensing agencies, leasing companies, or service representatives;
3. Offices of the Alabama Department of Revenue; or
4. Other locations as agreed upon by the licensee or its representative.

If the records are not made available, or if the records as a whole are inadequate for examination purposes, an assessment of liability may be imposed and the license(s) subsequently revoked.

Upon completion of the audit, the Department of Revenue shall provide the audit findings to the licensee and all affected member jurisdictions. If the licensee does not agree with the audit findings, the licensee will have thirty (30) days from the date it is notified of the audit findings to file a written appeal.

Penalty and/or interest on audit assessments shall be made in accordance with the statute of each jurisdiction and may be individually assessed by affected IRP/IFTA member jurisdictions.

Inadequate Records Assessments:

IRP: The Base Jurisdiction shall impose an assessment in the amount of twenty percent (20%) of the Apportionable fees paid by the Registrant for the registration of its fleet in the Registration Year to which the Records pertain, including fees based on estimated distances. The Base Jurisdiction shall impose an assessment of fifty percent (50%) for the second offense. The Base Jurisdiction shall impose an assessment of one hundred percent (100%) for the third or subsequent offenses..

IFTA: The base jurisdiction shall have authority to estimate the fuel use on a variety of factors, the result of which will be a reduction in the allowed MPG/KPL to a factor as low as 4 MPG/1.7 KPL.

Appeals

A licensee or applicant may appeal an action or audit finding issued by the Department of Revenue by making a written request for a hearing within 30 days after the service of notice of the original action or finding. If the hearing is not requested in writing within 30 days, the original finding or action is final.

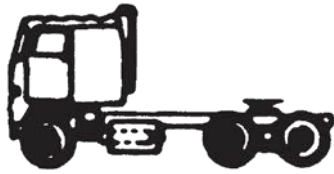
The hearing shall be held expeditiously, but may be continued for reasonable cause being shown by either party. The base jurisdiction shall give at least 20 days' written notice of the time and place of the hearing.

The licensee may appear in person and/or be represented by counsel at the hearing, and is entitled to produce witnesses, documents, or other pertinent material to substantiate the appeal. If the licensee appeals an assessment for one or more jurisdictions, it will be the responsibility of the base jurisdiction to participate in the appeal process on behalf of the other jurisdictions.

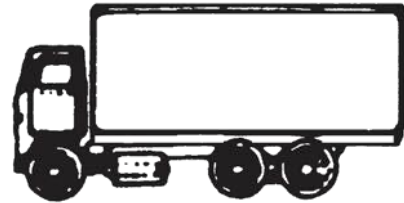
The base jurisdiction will notify the appellant of the findings of fact and the ruling on the appeal.

Further appeal of any jurisdiction's finding will proceed in accordance with the Alabama Taxpayers' Bill of Rights. In the case of an audit, if the licensee is still in disagreement with the original finding, the licensee may request any or every jurisdiction to audit the licensee's records. Each jurisdiction to which a request is made may elect to accept or deny the request. Each jurisdiction electing to audit the licensee's records will audit for its portion of the licensee's operations. The licensee shall make records available at the office of the jurisdiction or at a place designated by the jurisdiction or pay reasonable per diem and travel expenses associated with conducting an audit at the licensee's place of business.

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APPENDIX A**TYPES OF VEHICLES**

TRACTOR (TR) – a motor vehicle designed and used primarily to pull another vehicle and is not constructed to carry a load other than part of the weight of the pulled vehicle and its load.



TRUCK (TK) – A motor vehicle designed and used for the transportation of property.



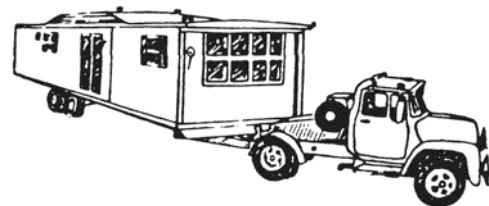
TRUCK/TRACTOR (TT) – A motor vehicle designed and primarily used for pulling other vehicles, but constructed to carry a load other than part of the vehicle being pulled and its load.



FULL TRAILER (FT) – A vehicle without motive power designed for carrying persons or property, pulled by a motor vehicle, and so constructed that no part of its weight rests on the pulling vehicle.



SEMI-TRAILER (ST) – A vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its load rests upon or is carried by the towing vehicle.



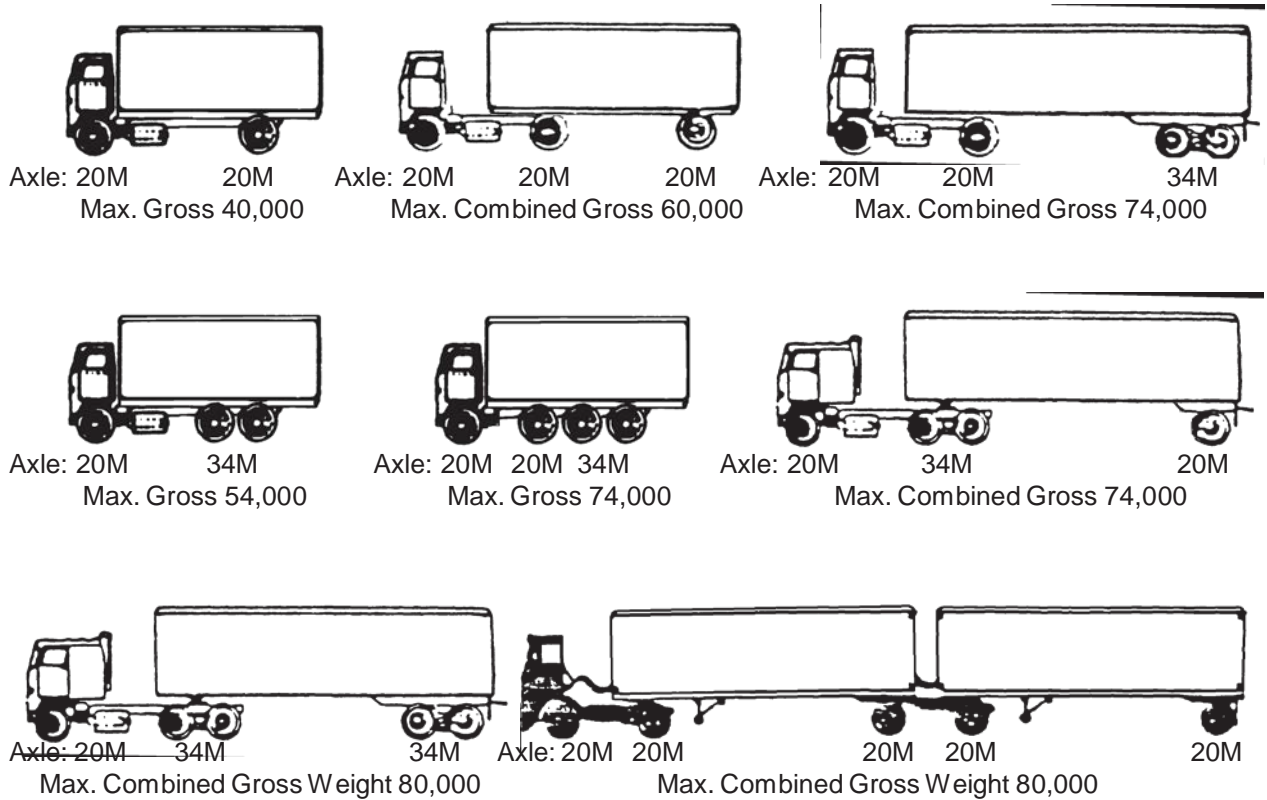
ROAD-TRACTOR (RT) – A vehicle designed for pulling other vehicles (mobile homes) and not constructed to carry a load other than a part of the weight of the towed vehicle.



CONVERTER GEAR (CG) - Auxiliary axle under-carriage assembly with a fifth wheel and a tow bar used to convert a semi-trailer to a full trailer.



BUS (BS) - A vehicle designed for carrying more than 10 passengers and used for the transportation of persons.

MAXIMUM WEIGHT LIMITATIONS (20M = 20,000 Pounds, 34M = 34,000 Pounds)

The maximum weight of 20,000 pounds can rarely be placed on the front axle so maximum gross weights shown above would frequently be excessive. Bridge laws will also limit weight according to axle spacing.

STANDARD VEHICLE ABBREVIATIONS

TRUCKS AND TRACTORS

Arrow	ARRO
Autocar	AUTO
Barrett	BARR
Brockway	BROC
Chevrolet	CHEV
Clark Equipment	CLAR
Clark-Wilcox	CLAX
Diamond Reo	DIAR
Diamond T.	DIAT
Dodge	DODG
Federal	FEDL
Ford	FORD
Freightliner	FRHT
FWD Corporation	FWD
General Motors Corp	GMC
Hendrickson	HEND
Hino	HINO
International Harvester Co.	INTL
IVEC	IVEC
Kenworth Truck Co.	KW
MACK	MACK
Magius	MAGI
Marnon Harrington	MAHA
Marmon	MARM
Mercedes Benz	MERZ
Nissan	NISS
Peterbuilt Motor Co.	PTRB
REO	REO
Unpublished Codes	TRUK
Volvo	VOLV
Volvo White	VWHT
Western Star	WSTR
White	WHIT
White-General Motors	WGMC

BUSES

American Motors	AMGC
Arrowcoach	ARRC
Bluebird	BLUB
Cruise Air	CRUI
General Motors Corp.	GMC
Golden Eagle	GOLE
Motorcoach Ind.	MCIN
Prevost	PREV
Safetyliner	SAFT
Silver Eagle	SILV
Yellow	YELL

VEHICLE COLOR CODES

To ensure uniform color on all tag receipts and title certificates, the color codes in the chart below should be used. If a vehicle is one color, the appropriate three letter code describing that color is sufficient.

Example: White will be WHI, Black will be BLK

When describing a vehicle with more than one color, the order of listing shall be from top to bottom or front to rear. A slash (/) should be used to separate the color codes.

Example: White over Black – WHI/BLK

COLOR CODES

Beige.....	BGE
Black.....	BLK
Blue.....	BLU
Blue, Dark.....	DBL
Blue, Light.....	LBL
Bronze.....	BRZ
Brown.....	BRO
Copper.....	CPR
Cream or Ivory.....	CRM
Gold.....	GLD
Green.....	GRN
Green, Dark.....	DGR
Green, Light.....	LGR
Gray.....	GRY
Lavender.....	LAV
Maroon.....	MAR
Orange.....	ONG
Pink.....	PNK
Purple.....	PLE
Red.....	RED
Silver (Aluminum or Stainless Steel) . . .	SIL
Tan.....	TAN
Turquoise.....	TRQ
White.....	WHI
Yellow.....	YEL

STATE OF ALABAMA LEGAL HOLIDAYS

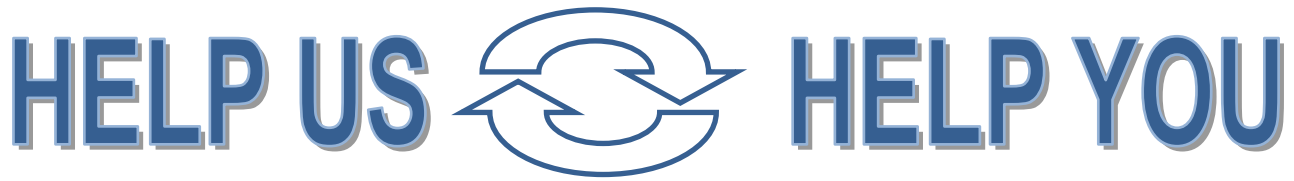
Based on Section 1-3-8 of **Code of Alabama 1975** as amended by Act 91-250

Holiday	Always falls on
New Year's Day	January 1
Robert E. Lee Martin Luther King, Jr.	3rd Monday in January
George Washington Thomas Jefferson	3rd Monday in February
Confederate Memorial Day	4th Monday in April
National Memorial Day	last Monday in May
Jefferson Davis	1st Monday in June
Independence Day	July 4
Labor Day	1st Monday in September
Columbus Day	2nd Monday in October
Veterans Day	November 11
Thanksgiving	4th Thursday in November
Christmas Day	December 25
*Mardi Gras Day	Tuesday before Ash Wednesday

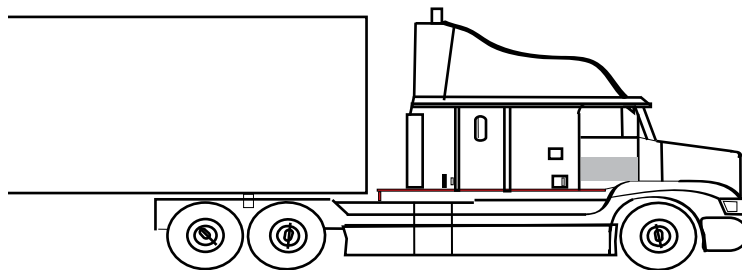
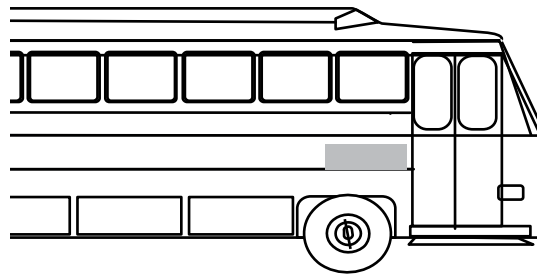
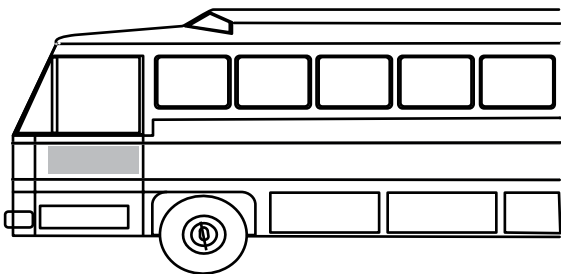
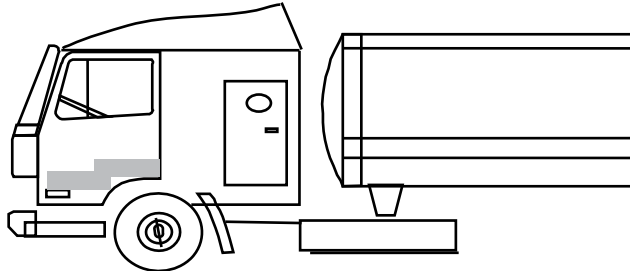
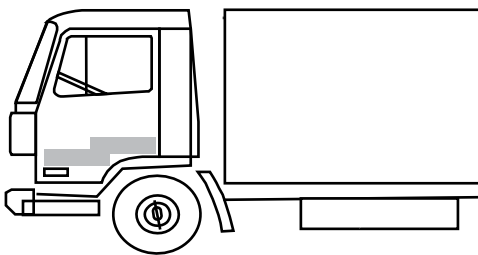
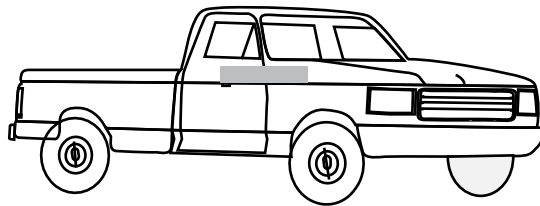
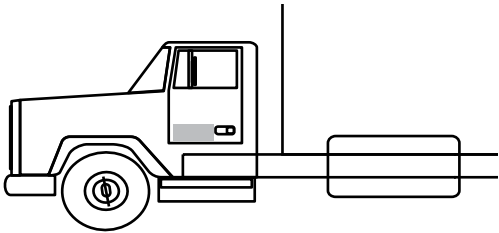
*Mardi Gras is observed in Baldwin and Mobile Counties only.

If any holiday falls on a Sunday, the following day is the holiday. If any holiday falls on a Saturday, the preceding day is the holiday.

DECAL PLACEMENT GUIDANCE



Place your IFTA decals in the shaded areas



The Alabama Department of Revenue and the IFTA Law Enforcement Committee strongly urge you to affix your valid IFTA decals in the recommended shaded locations on both sides of the vehicle to avoid costly delays on the road. Do not place IFTA decals on windows, mirrors, tanks, or vents. Please remove all expired or non-valid decals.

ALABAMA REGULATORY INFORMATION**UNIFIED CARRIER REGISTRATION**

Alabama Public Service Commission
100 North Union St., Room 982
P.O. Box 304260
Montgomery, AL 36130
Telephone: (334) 242-5176
Website: www.psc.alabama.gov

MOTOR CARRIER SAFETY

Alabama Department of Public Safety
Motor Carrier Safety Unit
P.O. Box 1511
Montgomery, AL 36102
Telephone: (334) 242-4395
Website: www.dps.alabama.gov

OVERSIZE / OVERWEIGHT PERMITS

Alabama Department of Transportation
Permit Section
1409 Coliseum Blvd.
Montgomery, AL 36130
Telephone: (334) 834-1092
Fax: (334) 832-9084
Website: www.dot.state.al.us

TITLE INFORMATION

Alabama Department of Revenue
Motor Vehicle Division, Title Section
2545 Taylor Rd.
P.O. Box 327640
Montgomery, AL 36132-7640
Email: titles@revenue.alabama.gov
Website: www.revenue.alabama.gov

HAZARDOUS WASTE HAULING PERMITS

Department of Environmental Management
Land Division / Special Services Section
1751 Congressman William L. Dickinson Drive
Montgomery, AL 36130
Telephone: (334) 271-7726
Website: www.adem.state.al.us

COMMERCIAL DRIVERS LICENSE

Alabama Department of Public Safety
Driver's License Division
301 South Ripley St.
P.O. Box 1511
Montgomery, AL 36130
Telephone: (334) 242-3427
Website: www.dps.alabama.gov

**FEDERAL MOTOR CARRIER SAFETY
ADMINISTRATION (FMCSA)**

1-800-832-5660 federal office
Website: www.fmcsa.dot.gov

LIQUEFIED PETROLEUM GAS BOARD

818 South Perry Street
P.O. Box 1742
Montgomery, AL 36102
Telephone: (334) 242-5649
Website: www.lpgb.state.al.us

SALES/USE TAX DIVISION

Alabama Department of Revenue
P.O. Box 327710
Montgomery, AL 36132
Telephone: (334) 242-1490
Website: www.revenue.alabama.gov

PROPERTY TAX DIVISION

Alabama Department of Revenue
P.O. Box 327210
Montgomery, AL 36132
Telephone: (334) 242-1525
Website: www.revenue.alabama.gov

LIVESTOCK HAULERS PERMIT

Department of Agriculture & Industries
Agriculture Investigative Division
P.O. Box 3336
Montgomery, AL 36109
Telephone: (334) 240-7208
Website: www.agi.alabama.gov

ALABAMA DEPARTMENT OF REVENUE TAXPAYER SERVICE CENTERS

AUBURN / OPELIKA

3300 Skyway Drive
Auburn, AL 36830
Phone: (334) 887-9549

3320 Skyway Drive, Suite 808
Opelika, AL 36801
Fax: (334) 887-9885

DOTHAN

344 N. Oates Street
Dothan, AL 36303
Phone: (334) 793-5803

P.O. Box 5739
Dothan, AL 36302-5739
Fax: (334) 793-1488

GADSDEN

235 College Street
Gadsden, AL 35901
Phone: (256) 547-0554

P.O. Drawer 1190
Gadsden, AL 35902-1190
Fax: (256) 547-6922

HUNTSVILLE

4920 Corporate Drive, Suite H
Huntsville, AL 35805
Phone: (256) 837-2319

P.O. Box 11487
Huntsville, AL 35814-1487
Fax: (256) 837-7322

JEFFERSON / SHELBY

2020 Valleydale Road
Suite 208
Hoover, AL 35244
Phone: (205) 733-2740

P.O. Box 1927
Pelham, AL 35124
Fax: (205) 733-2989

MOBILE

955 Downtowner Blvd.
Mobile, AL 36609
Phone: (251) 344-4737

P.O. Drawer 160406
Mobile, AL 36616-1406
Fax: (251) 342-2054

MONTGOMERY

2545 Taylor Road
Montgomery, AL 36117
Phone: (334) 242-2677

P.O. Box 327490
Montgomery, AL 36132-7490
Fax: (334) 265-9887

MUSCLE SHOALS

874 Reservation Road
Muscle Shoals, AL 35662
Phone: (256) 383-4631

P.O. Box 3148
Muscle Shoals, AL 35662-3148
Fax: (256) 381-7200

TUSCALOOSA

518 19th Avenue
Tuscaloosa, AL 35401
Phone: (205) 759-2571

P.O. Box 2467
Tuscaloosa, AL 35403-2467
Fax: (205) 349-3780

IRS OFFICE LOCATIONS

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some IRS offices, libraries, city and county government offices, credit unions, grocery stores, office supply stores, and copy centers have an extensive collection of products available to photo-copy or print from a CD-ROM.

The following IRS walk-in office locations offer assistance with Heavy Vehicle Use Tax Returns (Form 2290). IRS walk-in office hours are Monday through Friday 8:30 a.m. to 4:30 p.m. unless otherwise noted.

Birmingham, AL
801 Tom Martin Drive, Room 137-E1
Birmingham, AL 35211
Phone: (205) 912-5333

Chattanooga, TN
5740 Uptain Road, Suite 7800
Chattanooga, TN 37411
Phone: (423) 855-6460

Columbus, GA
6068 Business Park Drive, Suite 124
Columbus, GA 31909

Phone: (706) 494-9079

Columbus, MS

2209 Fifth Street North
Columbus, MS 39705
Phone: (662) 328-6957

Dothan, AL
202 West Adams Street, Suite 2
Dothan, AL 36303
Phone: (334) 702-3470

Florence, AL
204 South Walnut Street, Suite A
Florence, AL 35630
Phone: (256) 764-6731

Huntsville, AL
5123 Research Drive N.W.
Huntsville, AL 35805
Phone: (256) 539-0642

Mobile, AL
1110 Montlimar Drive
Mobile, AL 36609
Phone: (251) 340-1794

Montgomery, AL
1285 Carmichael Way
Montgomery, AL 36106
Phone: (334) 264-2453

Pensacola, FL
7180 9th Ave North
Pensacola, FL 32504
Phone: (850) 435-8468

Tupelo, MS
111 E. Troy St.
Tupelo, MS 38804
Phone: (662) 842-5870

You can receive help with your Form 2290 questions by calling the Form 2290 call site. The hours of operation are Monday - Friday, 8:00 a.m. to 6:00 p.m., EST.

IF you are calling from...	THEN use this number...
The United States	866-699-4096 (toll free)
Canada or Mexico	859-669-5733 (not toll free)

The assistor will have access to your Form 2290 account information. Have your Form 2290 and information about your filing available when you call.

You can order forms, publications, and automated information 24 hours a day, 7 days a week, by phone. Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 days.

You can access the IRS website 24 hours a day, 7 days a week at www.irs.gov to:

- Download forms, instructions, and publications.
- See answers to frequently asked tax questions.
- Search publications on-line by topic or keyword.
- Send comments or request help by email.
- Sign up to receive local and national tax news by email.
- Apply for a Federal Employee Identification Number.

Additional resources regarding your Form 2290 includes:

- Two easy ways to get to the Trucking Tax Center - www.irs.gov/trucker or under "Hot Topics" on www.irs.gov
- Improved [FAQs for Truckers Who E-File](#) to help get Form 2290 processed and Schedule 1 issued

Electronic filing is required for each return with 25 or more vehicles. However, all taxpayers are encouraged to file electronically. To file your taxes electronically, you will need to select an approved software provider. Provider names can be found on the 2290 e-file partners' page of the IRS website.

GLOSSARY (Definitions)

The following is a glossary of common terms used in the IRP and IFTA programs. In some cases, the same terms may be used differently in different programs.

ALLOCATION – A system of registering a Fleet that operates in more than one Member Jurisdiction under which the Vehicles are fully registered in individual Member Jurisdictions in proportion to a measure of the presence or travel of the Fleet in each one, and under which the Vehicles so registered are granted Reciprocity in all the Member Jurisdictions in which any of the Vehicles of the Fleet is registered.

APPLICANT – A Person in whose name an application is filed for registration under the Plan.

APPORTIONABLE FEE – Any periodic recurring fee or tax required for registering vehicles, such as registration, license or weight fees.

APPORTIONABLE VEHICLE - (except as provided below) any power unit that is used or intended for use in two or more member jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

- (i) has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
- (ii) has three or more axles, regardless of weight, or
- (iii) is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

A RECREATIONAL VEHICLE – A Vehicle displaying Restricted Plates, a bus used in the transportation of chartered parties or a government-owned Vehicle, is not an Apportionable Vehicle; except that a Truck or Truck Tractor, or the Power Unit in a Combination of Vehicles having a gross Vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, and a bus used in the transportation of chartered parties, nevertheless may be registered under the Plan at the option of the Registrant.

APPORTIONED VEHICLE – An Apportionable Vehicle that has been registered under the Plan.

AUDIT – The examination of a Registrant's Records, including source documents, to verify the distances reported in the Registrant's application for apportioned registration and evaluate the accuracy of the Registrant's distance-accounting system for its Fleet. Such an examination may be of multiple Fleets for multiple years.

AXLE – An assembly of a Vehicle consisting of two or more wheels whose centers are in one horizontal plane, by means of which a portion of the weight of a Vehicle and its load, if any, is continually transmitted to the roadway. For purposes of registration under the Plan, an "Axle" is any such assembly whether or not it is load-bearing only part of the time.

BASE JURISDICTION (IFTA) – The jurisdiction where the registrant has an established place of business, where distance is accrued by the fleet, and where operational records of such fleet are maintained or can be made available.

BASE JURISDICTION (IRP) - The Member Jurisdiction, selected in accordance with Section 305, to which an Applicant applies for apportioned registration under the Plan or the Member Jurisdiction that issues apportioned registration to a Registrant under the Plan.

Selection of Base Jurisdiction - Section 305 (as defined under Article III Definitions in the International Registration Plan)

(a) An Applicant may elect as its Base Jurisdiction any Member Jurisdiction (i) where the Applicant has an Established Place of Business, (ii) where the Fleet the Applicant seeks to register under the Plan accrues distance, and (iii) where Records of the Fleet are maintained or can be made available.

(b) An Applicant that does not have an Established Place of Business in any Jurisdiction may designate as a Base Jurisdiction any Member Jurisdiction (i) where the Applicant can demonstrate Residence, (ii) where the Fleet the Applicant seeks to register under the Plan accrues distance, and (iii) where Records of the Fleet are maintained or can be made available.

(c) To establish Residence in a Member Jurisdiction, an Applicant must demonstrate to the satisfaction of the Member Jurisdiction at least three of the following:

- (i) if the Applicant is an individual, that his or her driver's license is issued by that Jurisdiction,
- (ii) if the Applicant is a corporation, that it is incorporated or registered to conduct business as a foreign corporation in that Jurisdiction,
- (iii) if the Applicant is a corporation, that the principal owner is a resident of that Jurisdiction,
- (iv) that the Applicant's federal income tax returns have been filed from an address in that Jurisdiction,
- (v) that the Applicant has paid personal income taxes to that Jurisdiction,
- (vi) that the Applicant has paid real estate or personal property taxes to that Jurisdiction,
- (vii) that the Applicant receives utility bills in that Jurisdiction in its name,
- (viii) that the Applicant has a Vehicle titled in that Jurisdiction in its name, or
- (xi) that other factors clearly evidence the Applicant's legal Residence in that Jurisdiction.

BOBTAIL – To operate a tractor from one point to another without a trailer.

BUS – A motor vehicle designed, constructed, and/or used for the transportation of passengers.

CAB CARD – An evidence of registration, other than a Plate, issued for an Apportioned Vehicle registered under the Plan by the Base Jurisdiction and carried in or on the identified vehicle.

CANCELLATION – The voluntary annulment of a license by a licensee who is in good standing.

CARRIER – See MOTOR CARRIER.

CHARTER BUSES – Also known as Tour Buses, are buses that do not operate on a fixed route or on a regular schedule. Charter buses also include private buses.

CHARTERED PARTY – A group of Persons who, pursuant to a common purpose and under a single contract, have acquired the exclusive use of a passenger-carrying Motor Vehicle to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the group after leaving the place of origin. This term includes services rendered to a number of passengers that a passenger carrier or its agent has assembled into a travel group through sales of a ticket to each individual passenger covering a round trip from one or more points of origin to a single advertised destination.

COMBINATION OF VEHICLES – A Power Unit used in combination with one or more Trailers, Semi-Trailers, or Auxiliary Axles.

COMBINED GROSS VEHICLE WEIGHT – The combined weight of the vehicle and the maximum load to be carried on the combination of vehicles.

COMMERCIAL VEHICLE – A bus, truck or truck-tractor, and semi-trailer or full trailer combination which is used or maintained for transportation of persons or property for hire, compensation, or profit or in furtherance of a commercial enterprise.

COMMON CARRIER – Any motor carrier, which holds itself out to the general public to engage in the transportation by motor vehicle of passengers or property for compensation.

CONTRACT CARRIER – Any motor carrier transporting persons or property for compensation or hire under contract to a particular person, firm or corporation.

CONVERTER GEAR (CG) – Auxiliary axle undercarriage assembly with a fifth wheel and a tow bar used to convert a semi-trailer to a full trailer.

CREDENTIALS – The Cab Card and Plate issued in accordance with the Plan.

DEADHEAD – To operate a vehicle from one point to another without transporting any type of cargo.

ENFORCEMENT DATE – The date the base jurisdiction requires a registrant to display the new Registration Year's Credentials.

ESTABLISHED PLACE OF BUSINESS - A physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and whose street address shall be specified by the Applicant or Registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the Applicant or Registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the Applicant's or Registrant's trucking-related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The Applicant or Registrant need not have land line telephone service at the physical structure. Records concerning the Fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1035). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

Base Jurisdiction Audit Expenses - Section 1035 (as defined under Article X Records and Audits in the International Registration Plan)

If a Registrant does not make its Records available for Audit in its Base Jurisdiction and the Base Jurisdiction sends auditors beyond its borders to Audit those Records, the Base Jurisdiction may require the Registrant to reimburse the Base Jurisdiction for the per diem and travel expenses that the auditors incur in conducting the Audit.

ESTIMATED DISTANCE - Either (i) the anticipated distance a Fleet is expected to travel in a Member Jurisdiction during an applicable Registration Year as reported by an Applicant or (ii) the distance assigned to the Fleet by the Base Jurisdiction as determined in Section 320.

Distance Estimates By Base Jurisdictions - Section 320 (as defined under Article III Applications for Apportioned Registration in the International Registration Plan)

(a) When an applicant for a fleet that did not accrue any actual distance during the reporting period does not have an estimate of anticipated fleet distance that is acceptable to the base jurisdiction, the base jurisdiction shall estimate distance for registration of the fleet based on the average per-vehicle distance in each member jurisdiction, as provided below.

(b) In preparing an estimate of distance, the base jurisdiction shall use its own data and the method prescribed in subsection (d) to determine the average per-vehicle distance per member jurisdiction.

(c) At least once every three years, each member jurisdiction shall update its average per-vehicle distance per member jurisdiction.

(d) Except as provided in subsection (e), the base jurisdiction shall calculate its average per-vehicle distance per member jurisdiction by:

(i) determining the total actual distances reported to the base jurisdiction as having been operated in each member jurisdiction by fleets for which the base jurisdiction served as the base jurisdiction during the registration year;

(ii) determining the number of apportioned vehicles for which the base jurisdiction served as base jurisdiction during the registration year that accrued distance in each respective member jurisdiction; and

(iii) for each member jurisdiction, dividing the distance determined under clause (i) by the number of apportioned vehicles determined under clause (ii).

(e) If the base jurisdiction does not have adequate data to determine a valid estimate of distance under subsection (d) (i) for one or more other member jurisdictions, it may use a reasonable alternative method.

EXEMPT MOTOR CARRIER – A person, firm or corporation engaged in transportation exempt from economic regulation by the FMCSA.

FEDERAL HEAVY VEHICLE USE TAX (FHVUT) – A federal excise tax paid annually to the Internal Revenue Service (IRS) on each highway motor vehicle with a taxable gross weight of 55,000 pounds or more.

FLEET – One or more Apportionable Vehicles designated by a Registrant for distance reporting under the Plan.

FMCSA (Federal Motor Carrier Safety Administration) was established within the U.S. Department of Transportation for the primary purpose of preventing commercial motor vehicle related fatalities and injuries.

FOR HIRE CARRIER – A person, firm or corporation engaged in the transportation of goods or passengers for compensation.

FULL TRAILER (FT) – A vehicle without motive power designed for carrying persons or property, pulled by a motor vehicle, and so constructed that no part of its weight rests on the pulling vehicle.

GRACE PERIOD – A period of time from the expiration of apportioned registration until the Enforcement Date for new Credentials.

HOUSEHOLD GOODS CARRIER – A carrier handling (i) personal effects and property used or to be used in a dwelling, or (ii) furniture, fixtures, equipment, and the property of stores, offices, museums, institutions, hospitals, or other establishments, when a part of the stock, equipment, or supply of such stores, offices, museums, institutions, including objects of art, displays, and exhibits, which, because of their unusual nature or value, requires the specialized handling and equipment commonly employed in moving household goods.

HUNTER'S PERMIT – A permit issued to owner-operators to allow the movement of an unloaded vehicle that does not have a current registration.

INDIVIDUAL VEHICLE DISTANCE RECORD (IVDR) – The original record generated in the course of actual vehicle operation that is used as a source document to verify the registrant's application for accuracy.

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) – An agreement among the states of the United States and provinces of Canada to simplify the reporting of fuel use taxes by interstate motor carriers.

INTERNATIONAL REGISTRATION PLAN (IRP) – A registration reciprocity agreement among the states of the United States and provinces of Canada providing for payment of license fees on the basis of total distance operated in all jurisdictions.

INTERJURISDICTION MOVEMENT - Vehicle movement between or through two or more Jurisdictions.

INTERSTATE OPERATION – Vehicle movement between or through two or more jurisdictions.

INTRAJURISDICTION MOVEMENT - Vehicle movement from one point within a Jurisdiction to another point within the same Jurisdiction.

INTRASTATE OPERATION – Vehicle movement from one point within a jurisdiction to another point within the same jurisdiction.

JURISDICTION – A country or a state, province, territory, possession, or federal district of a country.

LEASE – A transaction evidenced by a written document in which a Lessor vests exclusive possession, control, and responsibility for the operation of a Vehicle in a Lessee for a specific term. A long-term Lease is for a period of 30 calendar days or more. A short-term Lease is for a period of less than 30 calendar days.

LESSEE – A Person that is authorized to have exclusive possession and control of a Vehicle owned by another under terms of a Lease agreement.

LICENSEE – A person, firm or corporation that has been granted an IFTA license.

LESSOR – A Person that, under the terms of a Lease agreement, authorizes another Person to have exclusive possession, control of, and responsibility for the operation of a Vehicle.

MOTOR CARRIER – A person, firm, or corporation engaged in the commercial transportation of goods or persons.

MOTOR FUEL – All fuels used for the generation of power for propulsion of qualified motor vehicles.

MOTOR VEHICLE – A Vehicle which is self-propelled by power other than muscular power and which does not move on rail.

OPERATIONAL RECORDS – Documents supporting the total distance traveled in each jurisdiction and total distance traveled such as fuel reports, trip sheets and logs.

OWNER – A person, firm, or corporation, other than a lienholder, holding legal title to a vehicle.

OWNER OPERATOR – Person, firm or corporation leasing an apportioned motor vehicle with driver to a motor carrier.

PERSON – A natural person or business entity such as a corporation, partnership, or limited liability company.

POOL FLEET – A fleet of rental company trailers and semi-trailers having a gross weight in excess of 6,000 pounds and used solely in pool operation, with no permanent base.

POWER UNIT – A Motor Vehicle (but not including an automobile or motorcycle), as distinguished from a Trailer, Semi-Trailer, or an Auxiliary Axle.

PRISM (Performance and Registration Information Systems Management). Cooperative Federal/State program to link safety fitness to state vehicle registration.

PRIVATE CARRIER – A person, firm or corporation engaged in the interstate transportation of persons or property and is not a for hire motor carrier.

PROPERLY REGISTERED VEHICLE – A Vehicle which has been registered in full compliance with the laws of all Jurisdictions in which it is intended to operate.

QUALIFIED MOTOR VEHICLE – A motor vehicle that travels in two or more jurisdictions and which meets any of the following conditions: (a) having two axles and a gross vehicle weight exceeding 26,000 pounds; or (b) having three or more axles regardless of weight; or (c) Is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

RECIPROCITY – The reciprocal grant by one Jurisdiction of operating rights or privileges to Properly Registered Vehicles registered by another Jurisdiction, especially but not exclusively including privileges generally conferred by Vehicle registration.

RECIPROCITY AGREEMENT – An agreement, arrangement, or understanding between two or more Jurisdictions under which each of the participating Jurisdictions grants reciprocal rights or privileges to Properly Registered Vehicles that are registered under the laws of other participating Jurisdictions.

RECREATIONAL VEHICLE – A Vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavor.

REGISTRANT – A Person in whose name a Properly Registered Vehicle is registered.

REGISTRATION YEAR – The twelve-month period during which, under the laws of the Base Jurisdiction, the registration issued to a Registrant by the Base Jurisdiction is valid.

RENEWAL MONTH – The month that a vehicles registration (license plate) expires.

RENTAL FLEET – Vehicles the Rental Owner designates as a Rental Fleet and which are offered for rent with or without drivers.

RENTAL OWNER – Someone who rents Vehicles to others with or without drivers.

RENTAL VEHICLE – A Vehicle of a Rental Fleet.

RENTING AND LEASING – The giving of possession and control of a vehicle for valuable consideration for a specified period of time.

REPORTING PERIOD – The period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought. If the Registration Year begins on any date in July, August, or September, the Reporting Period shall be the previous such twelve-month period.

RESIDENCE – The status of an Applicant or a Registrant as a resident of a Member Jurisdiction.

RESTRICTED PLATE – A plate that has a time, geographic area, distance, or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial transportation authority, or a private party, and operated as part of an urban mass transit system, as defined by the Jurisdiction that issues the plate.

REVOCATION – Withdrawal of license and privileges granted to the licensee by the licensing jurisdiction.

ROAD TRACTOR (RT) – A motor vehicle designed and used for pulling other vehicles and not constructed to carry any load other than part of the weight of the pulled vehicle. (These vehicles are primarily used to pull mobile homes.)

SEMI-TRAILER (ST) – A Vehicle without motor power that is designed to be drawn by a Motor Vehicle and is constructed so that a part of its weight rests upon or is carried by a towing Vehicle.

SERVICE REPRESENTATIVE – A Person that furnishes facilities and services, including sales, warehousing, motorized equipment, and drivers under contract or other arrangement to a motor carrier for the transportation of household goods.

SUSPENSION – Temporary removal of privileges granted to the licensee by the licensing jurisdiction.

TEMPORARY PERMIT – A permit issued by the base jurisdiction or its agent to be carried in a qualified vehicle in lieu of display of the permanent annual decals.

TEMPORARY EVIDENCE OF APPORTIONED REGISTRATION (TEAR) – temporary authority to operate until credentials received.

TOTAL DISTANCE (IFTA) – All miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or non-taxable by a jurisdiction.

TOTAL DISTANCE (IRP) – All distance, including that accrued on Trip Permits, operated by a Fleet of Apportioned Vehicles. Total Distance includes the full distance traveled in all Vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a Vehicle while under a trip Lease shall be considered to have been traveled by the Lessor's Fleet.

TRACTOR (TR) – A motor Vehicle designed and used primarily for drawing other Vehicles, but not so constructed as to carry a load other than part of the weight of the Vehicle and load so drawn.

TRAILER – A Vehicle without motor power, designed to be drawn by a Motor Vehicle and so constructed that no part of its weight or that of its load rests upon or is carried by the towing Vehicle.

TRIP LEASE – The lease of a vehicle to a carrier (lessee) for a single interstate movement. The term may also include a similar movement intrastate movement where such movement is authorized under the laws of the jurisdiction.

TRIP PERMIT – A permit issued by a Member Jurisdiction in lieu of apportioned or full registration.

TRUCK (TK) – A Power Unit designed, used, or maintained primarily for the transportation of property.

TRUCK-TRACTOR (TT) – A Motor Vehicle designed and used primarily for drawing other Vehicles, but so constructed as to carry a load other than a part of the weight of the Vehicle and load so drawn.

USDOT NUMBER – Carrier-specific number issued by the Federal Motor Carrier Safety Administration (FMCSA) to be used as a census number in the tracking of motor safety compliance issues.

UTILITY TRAILER – A trailer primarily designed to be drawn by a passenger car or pickup truck, including luggage trailers, folding or collapsible camping trailers, and other small trailers of similar size and function, but shall not include boat trailers.

UNLADEN VEHICLE WEIGHT – The weight of a vehicle fully equipped for service, excluding the weight of any load.

VEHICLE – A device used to transport persons or property on a highway, but does not include devices moved by human power or used exclusively upon rails or tracks.

VEHICLE IDENTIFICATION NUMBER (VIN) – The numbers and letters on a motor vehicle designated by the manufacturer or assigned by the department for the purpose of identifying the motor vehicle.

WIRE SERVICES – Any of several entities that specialize in obtaining various credentials for carriers. Also called Permit Services.